

SECOND REGULAR SESSION

HOUSE BILL NO. 1703

97TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE ELLINGTON.

5294L.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 9.161 and 143.183, RSMo, and to enact in lieu thereof two new sections relating to the Missouri juneteenth heritage and jazz festival and memorial.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Sections 9.161 and 143.183, RSMo, are repealed and two new sections enacted in lieu thereof, to be known as sections 9.161 and 143.183, to read as follows:

9.161. 1. June nineteenth, known as Juneteenth, of each year shall be known and is designated as "Emancipation Day" to provide an opportunity for the people of Missouri to reflect upon the United States of America's passion for freedom as exemplified in the Constitution of the United States, the Bill of Rights, and the Emancipation Proclamation, and to reflect upon the significance and particularity of the Emancipation Proclamation and its role in ending slavery in the United States. To celebrate that Juneteenth commemorates the spirit and quest of African-American freedom emphasizing education, art, and intellectual achievement, through reflection, rejoicing, and manifestation of a more substantive economic and just citizenry, the people of the state, offices of government, and all educational, commercial, political, civic, religious, and fraternal organizations in the state are requested to devote some part of the day to remember the proclamation that began the full realization for all people in the United States of the self-evident truth, as stated in the Declaration of Independence of the United States, that all men are created equal, by:

(1) Celebrating the abolishment of slavery, accomplished by ratification of the thirteenth amendment to the Constitution of the United States, as the former slaves celebrated on June 19, 1865, upon learning the message of freedom from Major General Gordon Granger of the Union

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

17 Army in Galveston, Texas, which celebration, known as "Juneteenth", is the oldest known
18 celebration of the ending of slavery; and

19 (2) Reaffirming their commitment to achieving equal justice and opportunity for all
20 citizens.

21 2. There is hereby established the "Missouri Juneteenth Heritage and Jazz Festival and
22 Memorial". Any funds appropriated by the general assembly for this event shall be used to
23 establish a statewide festival **that shall be celebrated in any home rule city with more than**
24 **four hundred thousand inhabitants and located in more than one county, in any city not**
25 **within a county, or in any county with a charter form of government and with more than**
26 **nine hundred fifty thousand inhabitants**, and a monument to commemorate the struggles and
27 hardships endured by those who had been enslaved.

28 3. **There is hereby created in the state treasury the "Missouri Juneteenth Heritage**
29 **and Jazz Festival and Memorial Fund", which shall consist of money collected under this**
30 **section and section 143.183. The state treasurer shall be custodian of the fund. In**
31 **accordance with sections 30.170 and 30.180, the state treasurer may approve**
32 **disbursements. Upon appropriation, money in the fund shall be used solely for the**
33 **purposes in this section. Notwithstanding the provisions of section 33.080 to the contrary,**
34 **any moneys remaining in the fund at the end of the biennium shall not revert to the credit**
35 **of the general revenue fund. The state treasurer shall invest moneys in the fund in the**
36 **same manner as other funds are invested. Any interest and moneys earned on such**
37 **investments shall be credited to the fund.**

143.183. 1. As used in this section, the following terms mean:

2 (1) "Nonresident entertainer", a person residing or registered as a corporation outside this
3 state who, for compensation, performs any vocal, instrumental, musical, comedy, dramatic,
4 dance or other performance in this state before a live audience and any other person traveling
5 with and performing services on behalf of a nonresident entertainer, including a nonresident
6 entertainer who is paid compensation for providing entertainment as an independent contractor,
7 a partnership that is paid compensation for entertainment provided by nonresident entertainers,
8 a corporation that is paid compensation for entertainment provided by nonresident entertainers,
9 or any other entity that is paid compensation for entertainment provided by nonresident
10 entertainers;

11 (2) "Nonresident member of a professional athletic team", a professional athletic team
12 member who resides outside this state, including any active player, any player on the disabled
13 list if such player is in uniform on the day of the game at the site of the game, and any other
14 person traveling with and performing services on behalf of a professional athletic team;

15 (3) "Personal service income" includes exhibition and regular season salaries and wages,
16 guaranteed payments, strike benefits, deferred payments, severance pay, bonuses, and any other
17 type of compensation paid to the nonresident entertainer or nonresident member of a professional
18 athletic team, but does not include prizes, bonuses or incentive money received from competition
19 in a livestock, equine or rodeo performance, exhibition or show;

20 (4) "Professional athletic team" includes, but is not limited to, any professional baseball,
21 basketball, football, soccer and hockey team.

22 2. Any person, venue, or entity who pays compensation to a nonresident entertainer shall
23 deduct and withhold from such compensation as a prepayment of tax an amount equal to two
24 percent of the total compensation if the amount of compensation is in excess of three hundred
25 dollars paid to the nonresident entertainer. For purposes of this section, the term "person, venue,
26 or entity who pays compensation" shall not be construed to include any person, venue, or entity
27 that is exempt from taxation under 26 U.S.C. Section 501(c)(3), as amended, and that pays an
28 amount to the nonresident entertainer for the entertainer's appearance but receives no benefit
29 from the entertainer's appearance other than the entertainer's performance.

30 3. Any person, venue, or entity required to deduct and withhold tax pursuant to
31 subsection 2 of this section shall, for each calendar quarter, on or before the last day of the month
32 following the close of such calendar quarter, remit the taxes withheld in such form or return as
33 prescribed by the director of revenue and pay over to the director of revenue or to a depository
34 designated by the director of revenue the taxes so required to be deducted and withheld.

35 4. Any person, venue, or entity subject to this section shall be considered an employer
36 for purposes of section 143.191, and shall be subject to all penalties, interest, and additions to
37 tax provided in this chapter for failure to comply with this section.

38 5. Notwithstanding other provisions of this chapter to the contrary, the commissioner of
39 administration, for all taxable years beginning on or after January 1, 1999, but none after
40 December 31, 2015, shall annually estimate the amount of state income tax revenues collected
41 pursuant to this chapter which are received from nonresident members of professional athletic
42 teams and nonresident entertainers. For fiscal year 2000, and for each subsequent fiscal year for
43 a period of sixteen years, [sixty] **fifty** percent of the annual estimate of taxes generated from the
44 nonresident entertainer and professional athletic team income tax shall be allocated annually to
45 the Missouri arts council trust fund, and shall be transferred from the general revenue fund to the
46 Missouri arts council trust fund established in section 185.100 and any amount transferred shall
47 be in addition to such agency's budget base for each fiscal year. The director shall by rule
48 establish the method of determining the portion of personal service income of such persons that
49 is allocable to Missouri.

50 6. Notwithstanding the provisions of sections 186.050 to 186.067 to the contrary, the
51 commissioner of administration, for all taxable years beginning on or after January 1, 1999, but
52 for none after December 31, 2015, shall estimate annually the amount of state income tax
53 revenues collected pursuant to this chapter which are received from nonresident members of
54 professional athletic teams and nonresident entertainers. For fiscal year 2000, and for each
55 subsequent fiscal year for a period of sixteen years, ten percent of the annual estimate of taxes
56 generated from the nonresident entertainer and professional athletic team income tax shall be
57 allocated annually to the Missouri humanities council trust fund, and shall be transferred from
58 the general revenue fund to the Missouri humanities council trust fund established in section
59 186.055 and any amount transferred shall be in addition to such agency's budget base for each
60 fiscal year.

61 7. Notwithstanding other provisions of section 182.812 to the contrary, the commissioner
62 of administration, for all taxable years beginning on or after January 1, 1999, but for none after
63 December 31, 2015, shall estimate annually the amount of state income tax revenues collected
64 pursuant to this chapter which are received from nonresident members of professional athletic
65 teams and nonresident entertainers. For fiscal year 2000, and for each subsequent fiscal year for
66 a period of sixteen years, ten percent of the annual estimate of taxes generated from the
67 nonresident entertainer and professional athletic team income tax shall be allocated annually to
68 the Missouri state library networking fund, and shall be transferred from the general revenue
69 fund to the secretary of state for distribution to public libraries for acquisition of library materials
70 as established in section 182.812 and any amount transferred shall be in addition to such agency's
71 budget base for each fiscal year.

72 8. Notwithstanding other provisions of section 185.200 to the contrary, the commissioner
73 of administration, for all taxable years beginning on or after January 1, 1999, but for none after
74 December 31, 2015, shall estimate annually the amount of state income tax revenues collected
75 pursuant to this chapter which are received from nonresident members of professional athletic
76 teams and nonresident entertainers. For fiscal year 2000, and for each subsequent fiscal year for
77 a period of sixteen years, ten percent of the annual estimate of taxes generated from the
78 nonresident entertainer and professional athletic team income tax shall be allocated annually to
79 the Missouri public television broadcasting corporation special fund, and shall be transferred
80 from the general revenue fund to the Missouri public television broadcasting corporation special
81 fund, and any amount transferred shall be in addition to such agency's budget base for each fiscal
82 year; provided, however, that twenty-five percent of such allocation shall be used for grants to
83 public radio stations which were qualified by the corporation for public broadcasting as of
84 November 1, 1996. Such grants shall be distributed to each of such public radio stations in this
85 state after receipt of the station's certification of operating and programming expenses for the

86 prior fiscal year. Certification shall consist of the most recent fiscal year financial statement
87 submitted by a station to the corporation for public broadcasting. The grants shall be divided
88 into two categories, an annual basic service grant and an operating grant. The basic service grant
89 shall be equal to thirty-five percent of the total amount and shall be divided equally among the
90 public radio stations receiving grants. The remaining amount shall be distributed as an operating
91 grant to the stations on the basis of the proportion that the total operating expenses of the
92 individual station in the prior fiscal year bears to the aggregate total of operating expenses for
93 the same fiscal year for all Missouri public radio stations which are receiving grants.

94 9. Notwithstanding other provisions of section 253.402 to the contrary, the commissioner
95 of administration, for all taxable years beginning on or after January 1, 1999, but for none after
96 December 31, 2015, shall estimate annually the amount of state income tax revenues collected
97 pursuant to this chapter which are received from nonresident members of professional athletic
98 teams and nonresident entertainers. For fiscal year 2000, and for each subsequent fiscal year for
99 a period of sixteen years, ten percent of the annual estimate of taxes generated from the
100 nonresident entertainer and professional athletic team income tax shall be allocated annually to
101 the Missouri department of natural resources Missouri historic preservation revolving fund, and
102 shall be transferred from the general revenue fund to the Missouri department of natural
103 resources Missouri historic preservation revolving fund established in section 253.402 and any
104 amount transferred shall be in addition to such agency's budget base for each fiscal year. As
105 authorized pursuant to subsection 2 of section 30.953, it is the intention and desire of the general
106 assembly that the state treasurer convey, to the Missouri investment trust on January 1, 1999, up
107 to one hundred percent of the balances of the Missouri arts council trust fund established
108 pursuant to section 185.100 and the Missouri humanities council trust fund established pursuant
109 to section 186.055. The funds shall be reconveyed to the state treasurer by the investment trust
110 as follows: the Missouri arts council trust fund, no earlier than January 2, 2009; and the
111 Missouri humanities council trust fund, no earlier than January 2, 2009.

112 10. This section shall not be construed to apply to any person who makes a presentation
113 for professional or technical education purposes or to apply to any presentation that is part of a
114 seminar, conference, convention, school, or similar program format designed to provide
115 professional or technical education.

116 **11. Notwithstanding other provisions of section 9.161 to the contrary, the**
117 **commissioner of administration, for all taxable years beginning on or after January 1,**
118 **2014, shall estimate annually the amount of state income tax revenues collected under this**
119 **chapter which are received from nonresident members of professional athletic teams and**
120 **nonresident entertainers. Subject to appropriation, the greater of two million dollars or**
121 **ten percent of the annual estimate of taxes generated from the nonresident entertainer and**

122 professional athletic team income tax shall be transferred from the general revenue fund
123 to the Missouri juneteenth heritage and jazz festival and memorial fund established in
124 section 9.161.

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